



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CUBA CITY MUNICIPAL ELECTRIC & WATER UTILITY

Principal Office: 108 N. MAIN STREET
CUBA CITY, WI 53807

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CUBA CITY MUNICIPAL ELECTRIC & WATER UTILITY**Utility Address:** 108 N. MAIN STREET
CUBA CITY, WI 53807**When was utility organized?** 1/1/1900**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS KATHY H. SCHULTZ**Title:** CITY CLERK-TREASURER**Office Address:**108 N. MAIN STREET
CUBA CITY, WI 53807**Telephone:** (608) 744 - 2152**Fax Number:** (608) 744 - 2151**E-mail Address:** cubacity@pcii.net

Individual or firm, if other than utility employee, preparing this report:

Name: CLIFTON GUNDERSON L.L.C.**Title:****Office Address:** CLIFTON GUNDERSON L.L.C.440 SCIENCE DRIVE, SUITE 400
MADISON, WI 53711**Telephone:** (608) 232 - 2900**Fax Number:** (608) 232 - 2919**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: MR LEONARD L. HAMILTON**Title:** PRESIDENT**Office Address:**108 N. MAIN STREET
CUBA CITY, WI 53807**Telephone:** (608) 744 - 8735**Fax Number:** (608) 744 - 2151**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: CLIFTON GUNDERSON L.L.C.**Title:****Office Address:** CLIFTON GUNDERSON L.L.C.
440 SCIENCE DRIVE, SUITE 400
MADISON, WI 53711**Telephone:** (608) 232 - 2900**Fax Number:** (608) 232 - 2919**E-mail Address:****Date of most recent audit report:** 4/21/1999**Period covered by most recent audit:** 1/1/98 - 12/31/98

Names and titles of utility management including manager or superintendent:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Name of utility commission/committee: ELECTRIC & WATER COMMISSION

Names of members of utility commission/committee:MR JAMES BOUSLEY
MR RONALD BUSCH
MR LEONARD HAMILTON
MR GREGORY KERN
MR JAMES LOEFFELHOLZ

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,013,852	977,722	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	856,743	801,041	2
Depreciation Expense (403)	107,423	105,156	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	62,179	54,688	5
Total Operating Expenses	1,026,345	960,885	
Net Operating Income	(12,493)	16,837	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(12,493)	16,837	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	2,306	952	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	2,306	952	
Total Income	(10,187)	17,789	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(10,187)	17,789	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	24,010	26,311	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	24,010	26,311	
Net Income	(34,197)	(8,522)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	735,449	743,971	20
Balance Transferred from Income (433)	(34,197)	(8,522)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	701,252	735,449	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INTEREST	2,306	5
Total (Acct. 419):	2,306	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	159,277	854,575	0	0	1,013,852	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	159,277	854,575	0	0	1,013,852	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses			0	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	0	0	0	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,383,298	3,307,803	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,483,221	1,382,636	2
Net Utility Plant	1,900,077	1,925,167	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	508	871	8
Temporary Cash Investments (132)	32	31	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	82,423	91,947	11
Other Accounts Receivable (143)	3,337	1,851	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	77,840	81,907	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	40,956	40,956	17
Total Current and Accrued Assets	205,096	217,563	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,105,173	2,142,730	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	619,254	619,254	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	701,252	735,449	23
Total Proprietary Capital	1,320,506	1,354,703	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	408,477	458,040	26
Total Long-Term Debt	408,477	458,040	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	80,741	61,749	28
Payables to Municipality (233)	87,636	85,037	29
Customer Deposits (235)	75	75	30
Taxes Accrued (236)	13,876	4,034	31
Interest Accrued (237)	2,412	2,412	32
Other Current and Accrued Liabilities (238)	19,247	6,873	33
Total Current and Accrued Liabilities	203,987	160,180	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	172,203	169,807	41
Total Liabilities and Other Credits	2,105,173	2,142,730	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	2,009,349	0	0	1,373,948	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)	1				9
Total Utility Plant	2,009,350	0	0	1,373,948	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	440,461	0	0	1,042,760	10
Total Accumulated Provision	440,461	0	0	1,042,760	
Net Utility Plant	1,568,889	0	0	331,188	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	399,182	983,454			1,382,636	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	44,268	63,155			107,423	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,210				1,210	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
LOSS ON DISPOSAL	2,922	565			3,487	12
Total credits	48,400	63,720	0	0	112,120	13
Debits during year						14
Book cost of plant retired	7,121	4,414			11,535	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	7,121	4,414	0	0	11,535	19
Balance End of Year	440,461	1,042,760	0	0	1,483,221	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.28%	4.70%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			71,050		71,050	74,981	2
Total Electric Utility					71,050	74,981	

Account	Total End of Year	Amount Prior Year	
Electric utility total	71,050	74,981	1
Water utility	6,790	6,926	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	77,840	81,907	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	619,254	1
Changes during year (explain):		
NONE		2
Balance end of year	619,254	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
1995	06/20/1995	06/20/2005	5.60%	319,524	1
1997	07/11/1997	07/11/2003	6.00%	66,953	2
1993	09/13/1993	09/13/2000	4.25%	22,000	3
Total for Account 224				408,477	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	4,034	1
Accruals:		
Charged water department expense	33,866	2
Charged electric department expense	27,114	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	60,980	
Taxes paid during year:		
County, state and local taxes	42,668	6
Social Security taxes	7,271	7
PSC Remainder Assessment	1,199	8
Other (explain):		
NONE		9
Total payments and other debits	51,138	
Balance end of year	13,876	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
Note payable - 1993	1,383	1,870	1,870	1,383	3
Note payable - 1994	0			0	4
Note payable - 1995	753	18,428	18,428	753	5
Note payable - 1997	276	3,712	3,712	276	6
Subtotal	2,412	24,010	24,010	2,412	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	2,412	24,010	24,010	2,412	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	108,817	60,990	0	0	0	169,807	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
SPECIAL ASSESSMENT	2,396					2,396	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	111,213	60,990	0	0	0	172,203	
Amount of federal and state grants in aid received for utility construction included in End of Year totals							0 6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	13,518	5
Electric	68,905	6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	82,423	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
MISCELLANEOUS	3,337	11
Total (Acct. 143):	3,337	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
PAYABLE TO GENERAL FUND	28,727	16
PAYABLE TO SEWER FUND	58,909	17
Total (Acct. 233):	87,636	
Other Deferred Credits (253):		
NONE		18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,996,848	1,348,701	0	0	3,345,549	1
Materials and Supplies	6,858	73,015	0	0	79,873	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	419,821	1,013,107	0	0	1,432,928	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	110,015	60,990	0	0	171,005	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,473,870	347,619	0	0	1,821,489	
Net Operating Income	(3,119)	(9,374)	0	0	(12,493)	8
Net Operating Income as a percent of						
Average Net Rate Base	-0.21%	-2.70%	N/A	N/A	-0.69%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	619,254	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	718,350	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,337,604	
Net Income		
Net Income	(34,197)	5
Percent Return on Proprietary Capital	-2.56%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

This annual report should be read only in connection with the accompanying accountant's report.

Identification and Ownership - Contacts (Page iv)

September 13 2000

Ms. Kathy H. Schultz, City Clerk Treasurer
Cuba City Electric & Water Utility
108 North Main Street
Cuba City, WI 53807-1538

1999 Analytical Review DWCCA-1470-ELE

Dear Ms. Schultz:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions, only the following comment.

We noted that the 8-inch meters reported on the Meters schedule were not tested in 1999 or 1998. The 8-inch meters should be tested annually pursuant to Wisconsin Administrative Code. Please make every effort to test your 8-inch meters in compliance with the Code.

You may consider your review closed. Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or e-mail me at engele@psc.state.wi.us.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlmw:\compl\Analytical Reviews\1999 analytical review letters\1470 no prob CEM.doc

cc: Mr. Leonard Hamilton, President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	156,707	1
Total Sales of Water	156,707	
Other Operating Revenues		
Forfeited Discounts (470)	386	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,184	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	2,570	
Total Operating Revenues	159,277	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	10,422	8
Pumping Expenses (620-625)	8,503	9
Water Treatment Expenses (630-635)	3,454	10
Transmission and Distribution Expenses (640-655)	8,782	11
Customer Accounts Expenses (901-904)	10,076	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	42,824	14
Total Operation and Maintenance Expenses	84,061	
Other Operating Expenses		
Depreciation Expense (403)	44,268	15
Amortization Expense (404-407)		16
Taxes (408)	34,067	17
Total Other Operating Expenses	78,335	
Total Operating Expenses	162,396	
NET OPERATING INCOME	(3,119)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	30	66	1
Commercial	4	140	221	2
Industrial				3
Total Unmetered Sales to General Customers (460)	5	170	287	
Metered Sales to General Customers (461)				
Residential	779	41,618	78,919	4
Commercial	77	9,678	15,498	5
Industrial	1	4,666	3,371	6
Total Metered Sales to General Customers (461)	857	55,962	97,788	
Private Fire Protection Service (462)	1		368	7
Public Fire Protection Service (463)	1		53,691	8
Other Sales to Public Authorities (464)	4	2,648	4,573	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	868	58,780	156,707	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	53,691	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	53,691	
Forfeited Discounts (470):		
Customer late payment charges	386	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	386	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		10
Other (specify):		
MISCELLANEOUS SALES	2,184	11
Total Other Water Revenues (474)	2,184	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	26	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	1,591	3
Maintenance of Water Source Plant (605)	8,805	4
Total Source of Supply Expenses	10,422	
PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)	8,434	6
Fuel or Power Purchased for Pumping (622)		7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	69	9
Total Pumping Expenses	8,503	
WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	3,454	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	3,454	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)		14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	688	16
Maintenance of Mains (651)	2,390	17
Maintenance of Services (652)	1,209	18
Maintenance of Meters (653)	2,789	19
Maintenance of Hydrants (654)	1,555	20
Maintenance of Other Plant (655)	151	21
Total Transmission and Distribution Expenses	8,782	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,838	22
Accounting and Collecting Labor (902)	5,934	23
Supplies and Expenses (903)	2,304	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	10,076	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	18,244	27
Office Supplies and Expenses (921)	3,274	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	2,315	30
Property Insurance (924)		31
Injuries and Damages (925)	2,771	32
Employee Pensions and Benefits (926)	10,949	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	3,580	35
Transportation Expenses (933)	1,691	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	42,824	
Total Operation and Maintenance Expenses	84,061	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		31,861	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		533	2
Net property tax equivalent		31,328	
Social Security		2,538	3
PSC Remainder Assessment		201	4
Other (specify): NONE			5
Total tax expense		34,067	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant	Lafayette			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.260117	0.267029			3
County tax rate	mills		6.001565	11.352147			4
Local tax rate	mills		6.977209	6.999275			5
School tax rate	mills		12.822104	13.162812			6
Voc. school tax rate	mills		2.207157	2.265807			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		28.268152	34.047070			10
Less: state credit	mills		1.530473	1.607756			11
Net tax rate	mills		26.737679	32.439314			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.977209	6.999275			14
Combined School Tax Rate	mills		15.029261	15.428619			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		22.006470	22.427894			17
Total Tax Rate	mills		28.268152	34.047070			18
Ratio of Local and School Tax to Total	dec.		0.778490	0.658732			19
Total tax net of state credit	mills		26.737679	32.439314			20
Net Local and School Tax Rate	mills		20.815012	21.368814			21
Utility Plant, Jan. 1	\$	1,983,856	1,716,804	267,052			22
Materials & Supplies	\$	6,926	6,192	734			23
Subtotal	\$	1,990,782	1,722,996	267,786			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	1,990,782	1,722,996	267,786			26
Assessment Ratio	dec.		0.768888	0.748983			27
Assessed Value	\$	1,525,358	1,324,791	200,567			28
Net Local & School Rate	mills		20.815012	21.368814			29
Tax Equiv. Computed for Current Year	\$	31,861	27,576	4,286			30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	31,861					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	547		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	731,638	1,190	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	732,185	1,190	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	170,030		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	1,803		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	57,948		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	229,781	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	3,528		22
Water Treatment Equipment (332)	12,986		23
Total Water Treatment Plant	16,514	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	492		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			547	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			732,828	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	733,375	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			170,030	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			1,803	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			57,948	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	229,781	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			3,528	22
Water Treatment Equipment (332)			12,986	23
Total Water Treatment Plant	0	0	16,514	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			492	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	216,370		26
Transmission and Distribution Mains (343)	559,698	18,467	27
Fire Mains (344)	0		28
Services (345)	94,434	2,360	29
Meters (346)	66,571	7,098	30
Hydrants (348)	32,029	3,007	31
Other Transmission and Distribution Plant (349)	510		32
Total Transmission and Distribution Plant	970,104	30,932	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	7,004		35
Computer Equipment (391.1)	1,174		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	7,114		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	19,741		41
Communication Equipment (397)	731		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	35,764	0	
Total utility plant in service directly assignable	1,984,348	32,122	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,984,348	32,122	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			216,370	26
Transmission and Distribution Mains (343)	3,318		574,847	27
Fire Mains (344)			0	28
Services (345)	496		96,298	29
Meters (346)	1,967		71,702	30
Hydrants (348)	1,340		33,696	31
Other Transmission and Distribution Plant (349)			510	32
Total Transmission and Distribution Plant	7,121	0	993,915	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			7,004	35
Computer Equipment (391.1)			1,174	36
Transportation Equipment (392)			0	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			7,114	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			19,741	41
Communication Equipment (397)			731	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	35,764	
Total utility plant in service directly assignable	7,121	0	2,009,349	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	7,121	0	2,009,349	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			5,387	5,387	1
February			4,415	4,415	2
March			5,096	5,096	3
April			5,024	5,024	4
May			7,210	7,210	5
June			6,189	6,189	6
July			6,515	6,515	7
August			5,659	5,659	8
September			5,598	5,598	9
October			5,391	5,391	10
November			5,362	5,362	11
December			5,544	5,544	12
Total for year	0	0	67,390	67,390	
Less: Measured or estimated water used in main flushing and water treatment during year				670	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				66,720	16
Less: Water sold				58,780	17
Losses and unaccounted for				7,940	18
Percent unaccounted for to the nearest whole percent (%)				12%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				311	21
Date of maximum: 10/19/1999					22
Cause of maximum:					23
Flushing mains					
Minimum gallons pumped by all methods in any one day during reporting year				109	24
Date of minimum: 2/18/1999					25
Total KWH used for pumping for the year				159,299	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
CUBA CITY	1	864	6	331,200	No	1
CUBA CITY	2	1,467	16	1,022,400	Yes	2
CUBA CITY	3	1,610	24	936,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	NORTH WELL #1	NORTH WELL #2	WELL #1	1
Location	500 BLK NORTH RANDOLPH	500 BLK NORTH RANDOLPH	100 BLK S. WASHINGTON	2
Purpose	B	P	S	3
Destination	D	R	D	4
Pump Manufacturer	PEERLESS	SIMMONS	JACUZZI	5
Year Installed	1995	1995	1979	6
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	510	710	230	8
Pump Motor or Standby Engine Mfr	G.E.	PREMIUM EFF	CENTURY	9
Year Installed	1995	1995	1977	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	25	50	40	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #3			14
Location	SCHOOL ST/TROY ST			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	SIMMONS			18
Year Installed	1993			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	650			21
Pump Motor or Standby Engine Mfr	G.E.			22
Year Installed	1993			23
Type	ELECTRIC			24
Horsepower	100			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NORTH WELL	WATER TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	4
			5
Year constructed	1995	1978	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	0	135	10
Total capacity in gallons	100,000	300,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
Filters, type (gravity, pressure, other, none)	PRESSURE		17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		19
			20
Is a corrosion control chemical used (yes, no)?	Y		21
			22
Is water fluoridated (yes, no)?	Y		23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	21,406	0	480	0	20,926
P	D	6.000	12,914	30	0	0	12,944
M	D	8.000	14,979	0	0	0	14,979
P	D	8.000	10,581	604	0	0	11,185
Total Within Municipality			59,880	634	480	0	60,034
Total Utility			59,880	634	480	0	60,034

1
2
3
4

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	870	12	6	0	876		1
M	1.000	31	0	0	0	31		2
M	2.000	14	0	0	0	14		3
P	4.000	3	0	0	0	3		4
M	4.000	1	0	0	0	1		5
Total Utility		919	12	6	0	925	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	799	46	39	0	806	49	1
1.000	22	2	0	0	24	1	2
1.500	4	2	0	0	6	0	3
2.000	12	2	2	0	12	9	4
3.000	4	0	0	0	4	0	5
4.000	0	0	0	0	0	0	6
8.000	3	0	0	0	3	0	7
Total:	844	52	41	0	855	59	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	739	58	0	1	0	8	806	1
1.000	10	10	0	2	0	2	24	2
1.500	1	3	0	1	0	1	6	3
2.000	0	10	1	1	0	0	12	4
3.000	0	1	0	3	0	0	4	5
4.000	0	0	0	0	0	0	0	6
8.000	0	0	0	3	0	0	3	7
Total:	750	82	1	11	0	11	855	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	92	2	2		92	2
Total Fire Hydrants	92	2	2	0	92	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	92
Number of distribution system valves end of year:	228
Number of distribution valves operated during year:	228

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

Water mains were financed through operations.

Water Services (Page W-16)

Water services were financed through operations.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	849,702	1
Total Sales of Electricity	849,702	
Other Operating Revenues		
Forfeited Discounts (450)	2,126	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	1,084	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	1,663	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	4,873	
Total Operating Revenues	854,575	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	649,708	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	51,105	11
Customer Accounts Expenses (901-904)	12,441	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	59,428	14
Total Operation and Maintenance Expenses	772,682	
Other Expenses		
Depreciation Expense (403)	63,155	15
Amortization Expense (404-407)		16
Taxes (408)	28,112	17
Total Other Expenses	91,267	
Total Operating Expenses	863,949	
NET OPERATING INCOME	(9,374)	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	2,126	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	<u>2,126</u>	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	<u>0</u>	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	<u>0</u>	
Rent from Electric Property (454):		
POLE RENTAL CATV	1,084	5
Total Rent from Electric Property (454)	<u>1,084</u>	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	<u>0</u>	
Other Electric Revenues (456):		
MISCELLANEOUS SALES	1,663	7
Total Other Electric Revenues (456)	<u>1,663</u>	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	<u>0</u>	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	649,708	15
Other Expenses (546)		16
Total Other Power Supply Expenses	649,708	
Total Power Production Expenses	649,708	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	<u>0</u>	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	467	21
Line and Station Supplies and Expenses (562)	206	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)	241	26
Maintenance of Structures and Equipment (571)	3,781	27
Maintenance of Lines (572)	40,079	28
Maintenance of Line Transformers (573)	499	29
Maintenance of Street Lighting and Signal Systems (574)	2,719	30
Maintenance of Meters (575)	2,243	31
Maintenance of Miscellaneous Distribution Plant (576)	870	32
Total Distribution Expenses	<u>51,105</u>	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,594	33
Accounting and Collecting Labor (902)	7,743	34
Supplies and Expenses (903)	2,104	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	<u>12,441</u>	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	<u>0</u>	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	20,727	38
Office Supplies and Expenses (921)	3,826	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	1,083	41
Property Insurance (924)		42
Injuries and Damages (925)	3,369	43
Employee Pensions and Benefits (926)	20,758	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	4,212	46
Transportation Expenses (933)	5,453	47
Maintenance of General Plant (935)		48
Total Administrative and General Expenses	59,428	
Total Operation and Maintenance Expenses	772,682	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		22,381	1
Social Security		4,733	2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment		998	4
Other (specify): NONE			5
Total tax expense		28,112	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant	Lafayette			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.260117	0.267029			3
County tax rate	mills		6.001565	11.352147			4
Local tax rate	mills		6.977209	6.999275			5
School tax rate	mills		12.822104	13.162812			6
Voc. school tax rate	mills		2.207157	2.265807			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		28.268152	34.047070			10
Less: state credit	mills		1.530473	1.607756			11
Net tax rate	mills		26.737679	32.439314			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.977209	6.999275			14
Combined School Tax Rate	mills		15.029261	15.428619			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		22.006470	22.427894			17
Total Tax Rate	mills		28.268152	34.047070			18
Ratio of Local and School Tax to Total	dec.		0.778490	0.658732			19
Total tax net of state credit	mills		26.737679	32.439314			20
Net Local and School Tax Rate	mills		20.815012	21.368814			21
Utility Plant, Jan. 1	\$	1,323,455	1,213,023	110,432			22
Materials & Supplies	\$	74,981	67,033	7,948			23
Subtotal	\$	1,398,436	1,280,056	118,380			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	1,398,436	1,280,056	118,380			26
Assessment Ratio	dec.		0.768888	0.748983			27
Assessed Value	\$	1,072,884	984,220	88,665			28
Net Local & School Rate	mills		20.815012	21.368814			29
Tax Equiv. Computed for Current Year	\$	22,381	20,487	1,895			30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	22,381					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	1,658		34
Structures and Improvements (361)	1,354		35
Station Equipment (362)	252,224		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	74,968	1,639	38
Overhead Conductors and Devices (365)	91,215	2,582	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	209,568	15,545	41
Line Transformers (368)	213,656	23,971	42
Services (369)	107,217	2,118	43
Meters (370)	67,051	5,064	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	97,075	3,290	47
Total Distribution Plant	1,115,986	54,209	
GENERAL PLANT			
Land and Land Rights (389)	967		48
Structures and Improvements (390)	13,232		49
Office Furniture and Equipment (391)	12,207		50
Computer Equipment (391.1)	2,348		51
Transportation Equipment (392)	127,050		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	13,574		54
Laboratory Equipment (395)	270		55
Power Operated Equipment (396)	36,167		56
Communication Equipment (397)	731	698	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			1,658 34
Structures and Improvements (361)			1,354 35
Station Equipment (362)			252,224 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	335		76,272 38
Overhead Conductors and Devices (365)	1,092		92,705 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			225,113 41
Line Transformers (368)	570		237,057 42
Services (369)	1,057		108,278 43
Meters (370)	1,360		70,755 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			100,365 47
Total Distribution Plant	4,414	0	1,165,781
GENERAL PLANT			
Land and Land Rights (389)			967 48
Structures and Improvements (390)			13,232 49
Office Furniture and Equipment (391)			12,207 50
Computer Equipment (391.1)			2,348 51
Transportation Equipment (392)			127,050 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			13,574 54
Laboratory Equipment (395)			270 55
Power Operated Equipment (396)			36,167 56
Communication Equipment (397)			1,429 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Miscellaneous Equipment (398)	923	58
Other Tangible Property (399)	0	59
Total General Plant	207,469	698
Total utility plant in service directly assignable	1,323,455	54,907
 Common Utility Plant Allocated to Electric Department	 0	 60
 Total utility plant in service	 1,323,455	 54,907

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			923 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	208,167
Total utility plant in service directly assignable	4,414	0	1,373,948
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	4,414	0	1,373,948

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.19	15.00	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
Total	0 13
Total customers on rural lines at end of year	0 14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	2,904	Tuesday	01/05/1999	17:00	1,578	1
February	02	2,640	Friday	02/05/1999	11:00	1,306	2
March	03	2,670	Monday	03/08/1999	12:00	1,382	3
April	04	2,345	Friday	04/23/1999	09:00	1,226	4
May	05	2,404	Tuesday	05/18/1999	11:00	1,268	5
June	06	3,453	Tuesday	06/08/1999	14:00	1,481	6
July	07	4,040	Friday	07/30/1999	18:00	1,882	7
August	08	3,189	Friday	08/27/1999	17:00	1,490	8
September	09	3,419	Friday	09/03/1999	17:00	1,396	9
October	10	2,264	Monday	10/18/1999	09:00	1,260	10
November	11	2,587	Tuesday	11/30/1999	18:00	1,291	11
December	12	3,145	Monday	12/20/1999	18:00	1,554	12
Total		35,060				17,114	

System Name

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading **Supplier**

15 minutes integrated WPPI

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		17,114	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		17,114	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		16,239	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		0	23
Total Sold and Used		16,239	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		875	27
Total Energy Losses		875	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		5.1128%	29
Total Disposition of Energy		17,114	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
GENERAL RESIDENTIAL	RG-1	861	7,332	1
WATER HEATING	RW-1		111	2
Total Sales for Residential Sales		861	7,443	
Commercial & Industrial				
COMBINED POWER	CG-1	93	2,090	3
LARGE POWER	CP-2	14	6,338	4
INTERDEPARTMENTAL SALES	MP-1	1	159	5
WATER HEATING	RW-1		4	6
Total Sales for Commercial & Industrial		108	8,591	
Public Street & Highway Lighting				
ATHLETIC FIELD	ML-1	1	4	7
PUBLIC STREET & HIGHWAY	MS-1	1	201	8
Total Sales for Public Street & Highway Lighting		2	205	
Sales for Resale				
NONE				9
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		971	16,239	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		417,259	(21,275)	395,984	1
		4,551	(386)	4,165	2
0	0	421,810	(21,661)	400,149	
		126,320	(6,262)	120,058	3
2,169	17,661	319,589	(20,669)	298,920	4
		8,953	(519)	8,434	5
		168	(16)	152	6
2,169	17,661	455,030	(27,466)	427,564	
		472	0	472	7
		22,244	(727)	21,517	8
0	0	22,716	(727)	21,989	
				0	9
0	0	0	0	0	
2,169	17,661	899,556	(49,854)	849,702	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(b)	(c)			
(a)						
Name of Vendor		WPPI			1	
Point of Delivery		substation			2	
Type of Power Purchased (firm, dump, etc.)		firm			3	
Voltage at Which Delivered		69000			4	
Point of Metering		Substation			5	
Total of 12 Monthly Maximum Demands -- kW		35,060			6	
Average load factor		66.8678%			7	
Total Cost of Purchased Power		649,708			8	
Average cost per kWh		0.0380			9	
On-Peak Hours (if applicable)		7:00 am-9:00 pm M-F			10	
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
	January	702	876			12
	February	645	661			13
	March	699	683			14
	April	623	603			15
	May	577	691			16
	June	739	742			17
	July	873	1,009			18
	August	734	756			19
	September	676	720			20
	October	591	669			21
	November	630	661			22
	December	783	771			23
	Total kWh (000)	8,272	8,842			24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
Total						0
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
				Total				0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation				
	(b)	(c)	(d)	(e)	(f)
Name of Substation	Cuba City				1
Voltage--High Side	69,000				2
Voltage--Low Side	4,160				3
Num. Main Transformers in Operation	1				4
Capacity of Transformers in kVA	5,000				5
Number of Spare Transformers on Hand	0				6
15-Minute Maximum Demand in kW	4,040				7
Dt and Hr of Such Maximum Demand	07/30/1999				8
	18:00				9
Kwh Output	17,114				10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				
	(h)	(i)	(j)	(k)	(l)
Name of Substation					16
Voltage--High Side					17
Voltage--Low Side					18
Num. of Main Transformers in Operation					19
Capacity of Transformers in kVA					20
Number of Spare Transformers on Hand					21
15-Minute Maximum Demand in kW					22
Dt and Hr of Such Maximum Demand					23
					24
Kwh Output					25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				
	(n)	(o)	(p)	(q)	(r)
Name of Substation					31
Voltage--High Side					32
Voltage--Low Side					33
Num. of Main Transformers in Operation					34
Capacity of Transformers in kVA					35
Number of Spare Transformers on Hand					36
15-Minute Maximum Demand in kW					37
Dt and Hr of Such Maximum Demand					38
					39
Kwh Output					40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,233	262	13,428	1
Acquired during year	90	16	1,675	2
Total	1,323	278	15,103	3
Retired during year	35	11	380	4
Sales, transfers or adjustments increase (decrease)	0	0	0	5
Number end of year	1,288	267	14,723	6
Number end of year accounted for as follows:				7
In customers' use	1,222	229	12,256	8
In utility's use	28	7	585	9
Inactive transformers on system		0	0	10
Locked meters on customers' premises	0			11
In stock	38	31	1,882	12
Total end of year	1,288	267	14,723	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Metal Halide/Halogen	1,000	25	1,984	1
Metal Halide/Halogen	1,500	16	2,065	2
Mercury Vapor	175	69	73,935	3
Mercury Vapor	250	3	3,285	4
Sodium Vapor	100	44	15,799	5
Sodium Vapor	400	34	72,218	6
Total		191	169,286	
Ornamental				
Mercury Vapor	175	3	3,215	7
Sodium Vapor	100	108	38,779	8
Total		111	41,994	
Other				
Other	69	3	360	9
Total		3	360	

ELECTRIC OPERATING SECTION FOOTNOTES

NONE